

The Digital Institutional Gap In Emerging Economies: An Analysis Of The Trust Gap Paradox And Informal Sector Evasion In Morocco

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Abstract– Morocco's tax administration has undergone rapid digital transformation, heavily increasing automated audits. However, this technological expansion has outpaced institutional trust, creating a "digital institutional gap". Utilizing a mixed-methods approach with data from the General Directorate of Taxes (2017–2024) and behavioral frameworks like the Slippery Slope model, this paper investigates the "trust gap paradox". We find that while digitalization increases the "visibility asymmetry" of formal businesses, the informal sector (10.9% of national wealth) reacts with "digital immunity," deliberately avoiding digital footprints to evade algorithmic surveillance. Evidence from a 2024 voluntary regularization operation proves that fostering trust is more effective than coercive monitoring. The study concludes that transitioning to a synergistic tax partnership requires prioritizing soft resources, algorithmic transparency, and linking digital participation to tangible social benefits.

Keywords: Digital Institutional Gap, Trust Gap Paradox, Informal Economy, Tax Compliance, Visibility Asymmetry.

I. Introduction

It is an undeniable that the General Tax Directorate in Morocco has undergone a rapid digital transformation over the last decade. We can see that this shift has moved all services online to simplify tasks for everyone through portals like the SIMPL platform. (Belahouaoui, 2024). We also notice (AAFIR. H, 2023). But while computers have become extremely high tech, the relationship between the tax office and the average citizen still has a lot of gaps resulting in *the trust gap paradox*. We see a situation where the more the government uses technology to track economic activity, the more some people try to stay hidden from the system.

We also must mention the year 2020 because the covid pandemic changed everything. Before the virus hit, the move to digital was already starting but the lockdown made it a necessity rather than just a choice. (NADKOROKOUM.C, 2023). This period really sped up the use of electronic tools because there was no other way to manage administrative tasks during those months. In the data, we see that field audits, (DGI, 2022). This sudden shift was a big test for everyone. It showed that the administration could adapt quickly, but it also made the digital gap more obvious. Even though the crisis is over, the heavy reliance on digital tools has stayed, and so has the challenge of making sure everyone feels included in this new high-tech reality.

When we look at the actual data from 2017 to 2021, the trend is noticeably clear. (DGI, 2022). In the most recent activity report for 2024, the number of these audits has reached 60,831 cases, with a much stronger focus on individuals and small professional taxpayers (DGI, 2024). However, even though technology is finding more cases to audit, the actual revenue recovered has not always followed the same path. We think this is because the system has created a visibility trap. Businesses in the formal sector that use all the online tools are hyper visible and easy to audit. But the informal sector, which represents around 10,9% (HCP, 2024) of Morocco's national wealth, often chooses to stay in the analog shadows by using only cash and avoiding any digital footprint to stay invisible to algorithms (NADKOROKOUM.C, 2023).

The challenge we are facing is not about getting faster servers or better algorithms. It is a human challenge. We have found that if taxpayers do not trust the institution, they will find ways to avoid using the electronic systems). For this digital change to really work, the administration needs to overcome cultural and organizational barriers that have existed for a long time, such as bureaucratic rigidity (Cour des Comptes, 2024). Therefore, we need to address a central question: **In what way does the gap between high tech tools and low institutional trust affect the performance of tax control in Morocco, and how can we bring the informal sector into a trusted digital partnership?** Our goal is to move from a system that feels like digital surveillance to one that feels like a fair partnership where every citizen wants to contribute to the development of the country.

II. Theoretical Framework and Literature Review

To understand the complex relationship between technology and taxes in Morocco, we must look at several academic theories. These theories help us explain why a very modern system does not always lead to higher compliance in a society where trust is still growing. We have organized this section into four key pillars that explain the human and institutional side of the problem.

II.1. Technology Acceptance and the Role of Social Influence

We begin with the Unified Theory of Acceptance and Use of Technology, often called UTAUT. This model suggests that the success of a digital tool like the SIMPL platform depends on more than just the software quality. It depends on whether people believe the tool is useful and how easy they find it to use. However, the most important part of this theory for our study is social influence. In Morocco, if a business owner sees that others in their community do not trust the tax office, they are less likely to adopt digital tools themselves. We see that social pressure and the general feeling toward the government play a bigger role in technology adoption than the actual technical features of the website.

II.2. The Slippery Slope Framework:

To categorize the current state of the Moroccan digital transition, we integrate the Slippery Slope Framework (Erich Kirchler, 2008). This model suggests that tax compliance is not a monolithic behavior but a result of two distinct dimensions of tax administration: the Power of authorities and the Trust in authorities (Himpunan Mahasiswa Fiskal, 2025). The framework has undergone further refinement through an attempt to formalization, which mathematically explores how these two dimensions interact to determine compliance levels (Erich Kirchler, 2008).

- **The Power Dimension:** This refers to the capacity of the tax administration to detect and punish tax evasion through hard resources such as advanced monitoring systems, AI-driven data centers, and the SIMPL platform (Cour des Comptes, 2024). In Morocco, the rapid growth of automated desk audits, which increased by over 515% since 2017, represents a significant surge in the Power dimension (DGI, 2024). When compliance is driven primarily by power, it results in enforced compliance, where taxpayers follow the rules only because of the fear of detection (Erich Kirchler, 2008).
- **The Trust Dimension:** This represents the soft resources of the administration, including the perceived fairness of tax laws, the quality of services provided, and the general legitimacy of the state (Cour des Comptes, 2024). Trust leads to voluntary cooperation, where citizens contribute to the national budget because they believe it is a moral and social duty (Cour des Comptes, 2024).

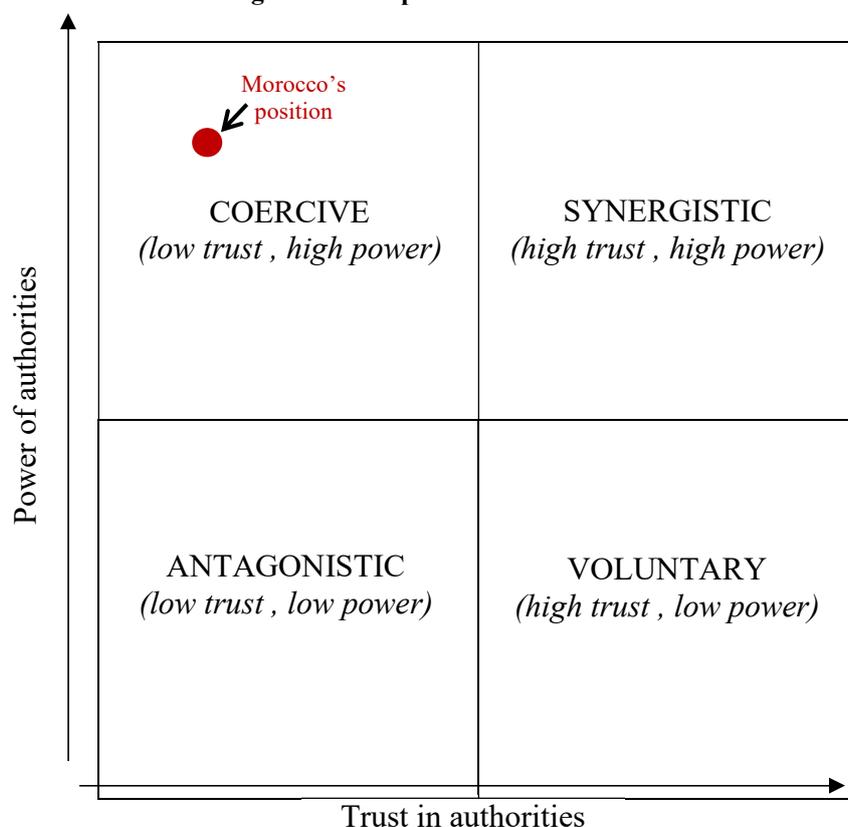
- **The Moroccan Paradox:** We observe a significant imbalance in Morocco where digital Power has advanced much faster than institutional Trust (Belahouaoui, 2024). According to the framework, when power is high but trust is low the system creates a coercive climate. This environment often triggers a defensive reaction known as digital immunity, where actors in the informal sector deliberately avoid digital footprints to remain invisible to state algorithms (AAFIR. H, 2023) (HCP, 2024).
- **Formalization and the Synergistic Goal:** The attempt to formalization by Prinz, Muehlbacher, and Kirchler highlights that as trust increases, the relationship between the taxpayer and the state transforms into a partnership. The strategic roadmap for Morocco's 2030 vision should aim to shift the administration toward the Synergistic Quadrant where both power and trust are high. The success of the 2024 voluntary regularization operation, which brought in 6.4 billion dirhams in direct revenue, serves as empirical evidence that increasing the Trust dimension can bring unmonitored assets into the formal economy more efficiently than forced audits alone (DGI, 2024).

II.3. The Trust-Gap Paradox and Strategic Digital Immunity

The second pillar of our framework is the trust gap paradox. This idea explains a strange situation in emerging economies where high-tech surveillance can backfire. When a government introduces advanced monitoring tools in a society where institutional trust is low, it can lead to a defensive reaction from citizens (Belahouaoui, 2024). Instead of joining the formal system, actors in the informal economy develop what we call digital immunity. This is a deliberate choice to avoid any digital footprint, such as credit card payments or online registrations, to remain invisible to the state's algorithms (AAFIR. H, 2023). We believe this paradox is a major reason the informal sector remains so large, at 10.9% of the economy, despite the government's digital efforts.

To conceptualize the complex interaction between technological advancement and institutional legitimacy, we utilize the Compliance Climate Matrix. This model serves as a formalized evolution of the Slippery Slope Framework to categorize the quality of the relationship between the tax administration and the taxpayer. By mapping the dimensions of administrative power and institutional trust, we can identify why a sophisticated digital infrastructure does not always translate into higher compliance rates in emerging economies.

Figure 1 : Compliance Climate Matrix



Source : The authors

The Compliance Climate Matrix provides a conceptual bridge between the raw statistical data of tax audits and the sociological reality of taxpayer behavior. This matrix functions as a diagnostic tool to evaluate the quality of the interaction between the state and its citizens. By analyzing the axes, we can interpret the strategic implications of Morocco's current administrative position within the digital transition.

The matrix is structured around two primary axes: the power of authorities (Hard Resources like AI and platforms) and the trust in authorities (Soft Resources like fairness and data privacy).

- **Antagonistic Quadrant (Low Trust, Low Power):** This represents a state of administrative failure where the government lacks the technical means to monitor activity and the public has no faith in the system. Compliance in this quadrant is minimal and evasion is widespread.
- **Voluntary Quadrant (High Trust, Low Power):** In this scenario, taxpayers comply because they believe in the social contract and the legitimacy of the state, even if the government's surveillance capabilities are limited. This is driven by strong civic duty and institutional respect.
- **Coercive Quadrant (Low Trust, High Power):** This quadrant is defined by high monitoring capacity but low institutional legitimacy. Taxpayers comply primarily due to the fear of detection and punishment rather than a sense of partnership.
- **Synergistic Quadrant (High Trust, High Power):** The ideal state where sophisticated digital tools are balanced by high public trust. Technology is used to facilitate a fair partnership, and compliance is high because it is perceived as mutually beneficial.

Morocco currently resides in the Coercive Quadrant because its Hard Power has outpaced its Soft Trust.

- **Technical Dominance:** The General Tax Directorate has successfully built a high-tech system, evidenced by the 515% surge in automated desk audits since 2017.
- **Trust Gap:** This technological surge has not been matched by updated taxpayer rights or transparent algorithms.
- **The Resulting Paradox:** Because the "eye" of the state is powerful but trust is low, it triggers a defensive reaction called Digital Immunity. Actors in the informal sector choose to remain in analog shadows using only cash to stay invisible to algorithms they do not trust.

The ultimate objective for Morocco's 2030 roadmap is to move horizontally from the Coercive Quadrant into the **Synergistic Quadrant**.

- **From Surveillance to Partnership:** The goal is to transform the digital tax system from a source of anxiety into a shared platform for national development.
- **Incentivizing Formalization:** We aim to link digital participation to social value, such as health insurance or business loans, so that the informal sector chooses to step into the light voluntarily.
- **Proof of Concept:** The success of the 2024 voluntary regularization operation—which brought in 6.4 billion dirhams through trust rather than force proves that a synergistic approach is more efficient than monitoring alone.

II.4. Hard versus Soft Resources (Resource Based View)

We also need to distinguish between two types of resources in tax administration. This is often discussed in the Resource Based View theory. Hard resources are the physical and technical assets, such as the new data centers and AI software that the General Directorate of Taxes has invested in. Soft resources are the human and institutional elements, like clear tax laws, data privacy protection, and the level of trust the public has in the state. We observe a significant digital-institutional gap in Morocco because the hard resources have advanced much faster than the soft ones (Cour des Comptes, 2024). Without updated laws to regulate how AI is used and without a stronger focus on taxpayer rights, the high-tech tools lack the legitimacy they need to be fully effective.

II.5. Agency Theory and Information Asymmetry

Finally, we use agency theory to look at the information gap between the state and the taxpayer. In an ideal world, the government would have perfect information about every transaction. Technology is supposed to close this gap by providing real-time data. However, our analysis of the 2024 data suggests that digitalization is creating a new kind of asymmetry. It is closing the gap for the formal sector, making these businesses hyper-visible and easy to audit (DGI, 2024). But for the informal sector, the gap might be widening as these actors find more sophisticated ways to operate outside the digital grid. We argue that this imbalance makes the tax system feel unfair to those who follow the rules, which further weakens the social contract and the overall trust in the digital transformation (NADKOROKOUM.C, 2023).

III. The Trust-Gap Paradox and the Informal Economy

We need to look closely at how the trust gap paradox works on the ground in Morocco. It is not just a theoretical idea; it is a daily reality for many businesses and professional workers. We have organized this section into three parts to show how technology and trust interact in the shadows of the economy.

III.1. The Creation of Visibility Asymmetry

When the tax office uses high tech tools, it creates what we call visibility asymmetry. The digital system is designed to track every bank movement and every electronic invoice. This means that businesses that follow the rules and use the SIMPL platform become

hyper visible to the administration (AAFIR. H, 2023). We see this clearly in the data from the latest reports. In 2024, the tax office conducted 60,831 desk audits, which is a significant rise from the 50,048 cases we saw in 2021 (DGI, 2024).

The problem is that this digital eye only sees those who are already in the system. If you are a formal business, you are extremely easy for the computer to find. But if you are informal, the computer simply cannot see you. This creates a situation where the most honest people feel they are being targeted more often just because they are easier to catch. We believe this is why the feeling of unfairness is growing among small formal businesses.

III.2. Digital Immunity and the Offline Choice

The second part of this paradox is how the informal sector reacts to modern technology. Because there is a history of low trust, many actors in the informal economy choose to stay away from anything digital. This is a strategic choice we call digital immunity. By using only cash and avoiding bank accounts or electronic payments, they stay in what we call analog shadows where the algorithms cannot reach them (AAFIR. H, 2023).

We have found that the informal sector still represents between 15 and 20 percent of Morocco's national wealth. For these actors, the high-tech tax system is often seen as a threat or a surveillance tool rather than a public service. We believe this is a rational response to the trust gap. If a citizen does not trust the state to use their data fairly, their best defense is to remain invisible to the digital system.

III.3. Data Evidence of the 2024 Shift

We also noticed an especially important change in the latest data. The tax office is now using its digital tools to go after smaller targets that were previously less monitored. In the past, field audits were mostly reserved for large companies. But now, with digital desk audits, we see a big jump in the number of individual professionals being checked by the system.

Table 1: Distribution of Tax Audits by Category (2023 vs 2024)

Taxpayer Category	Share of Audits in 2023	Share of Audits in 2024	Percentage Change
Large Companies	81%	53%	-28%
Individual Professionals	19%	47%	+28%

Source: Adapted from DGI Activity Report (2024)

IV. Research Methodology

To get a clear picture of what is happening in Morocco, we did not just look at one set of numbers. We decided to use a mix of different methods to see the whole story. We combined the official data from the tax office with theories about how people behave when faced with modern technology. We believe this is the only way to understand the human side of the digital gap.

To get a clear picture of what is happening in Morocco, we must look at more than just one set of numbers. A mixed methods approach is used to connect the hard statistics with the human stories behind them. If we combine the official data from the tax office with theories about human behavior, we can better understand the social side of the digital gap.

IV.1. The General Approach

We may begin by noticing that this study uses both numbers and logic to reach its conclusions. On one hand, we analyze the official statistics to see how many audits were performed. On the other hand, we apply the UTAUT model to understand why taxpayers might be resisting the digital change. If we focus on the period from 2016 to 2024, we can see how the system evolved before and after the pandemic. It is a bit of a complex journey, but this dual approach allows us to see the full picture.

IV.2. Data Collection and Sources

To build a solid foundation, we look at several reliable sources. Most of the data comes from the General Directorate of Taxes, which is the main body in charge. We examine the 2024 activity report to see the most contemporary trends in audits and voluntary

payments (DGI, 2024). We also look at historical data from 2017 to 2022 to track how digital desk audits jumped from less than 10,000 to over 50,000 cases (DGI, 2022). To understand the institutional problems, we also include reports from the Court of Auditors (Cour des Comptes, 2024).

IV.3.Data Analysis Process

As we move through the analysis, we follow a simple three step process. First, we calculate the growth in audit volume to see how fast the machine is working. Second, we examine who the digital tools are targeting, specifically looking for shifts from large companies to individual professionals. Third, we compare the revenue from forced audits against the results of the 2024 voluntary compliance operation. By comparing these different figures, we can see if technology is building trust or just creating more pressure for everyone involved (Belahouaoui, 2024).

IV.4.The Theoretical Lens

When we apply our theories to these numbers, we can see the trust gap paradox in action. We do not just see cold facts: we see a situation where a 500 percent increase in audits does not automatically lead to more trust. If we use the idea of strategic invisibility, we can explain why the informal sector remains so large despite the new algorithms (AAFIR. H, 2023). This helps us confirm that the gap we are studying is real and has a major impact on the Moroccan economy. By including both the data and the human behavior theories, we hope to find a way to bridge this gap once and for all.

V. Empirical Analysis and Results

As we move into the actual results of the study, the data reveals a clear story about how technology is changing the tax landscape in Morocco. By looking at the official numbers from the General Directorate of Taxes, we can see exactly where automated monitoring is focused and where it is still struggling to gain traction.

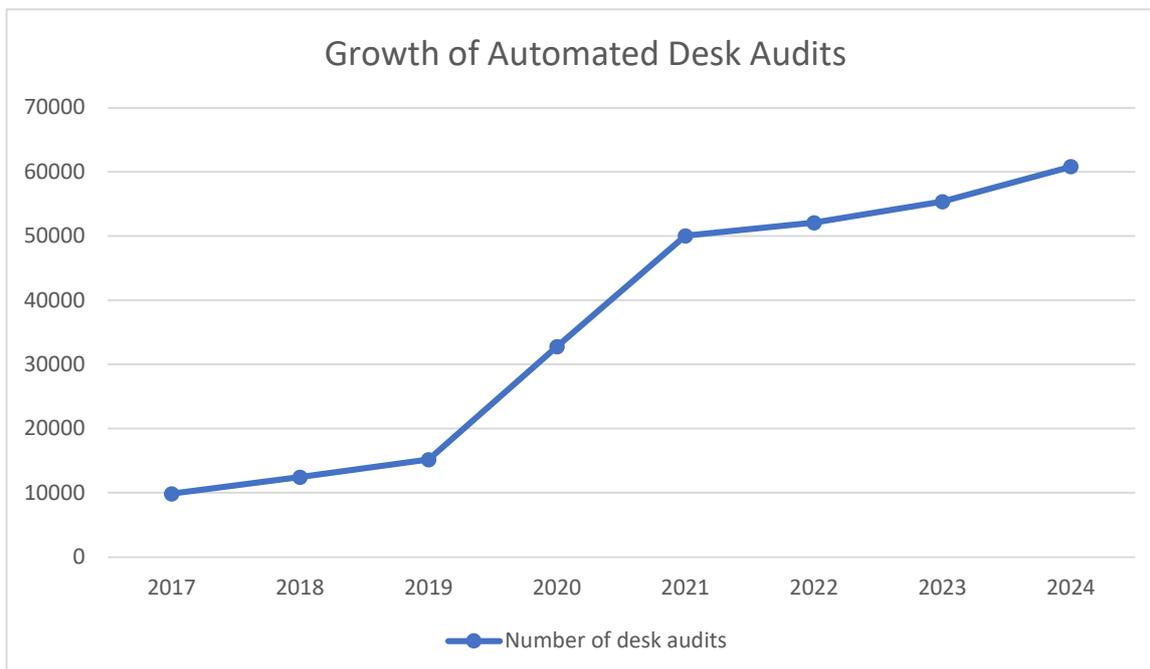
V.1. The Expansion of Automated Monitoring

The transition toward automated systems has been remarkably rapid. In 2017, the tax administration conducted 9,876 desk audits, a number that grew to 50,048 by 2021 (DGI, 2022). According to the most recent 2024 activity report, this volume has reached 60,831 cases, representing a growth of over 515% in just seven years (DGI, 2024).

This massive onboarding of taxpayers is further evidenced by the growth of the SIMPL platform, which reached over two million subscribers by 2023 (NOUALA, 2025). This digital expansion has contributed to a significant broadening of the national tax base, with total revenues exceeding 190 billion dirhams in 2023 (NOUALA, 2025). The administration has successfully built a high-tech system capable of processing vast quantities of data at high speeds (NOUALA, 2025).

If we look at the volume of work being performed, we can see that the move toward automated systems has been significant. In 2017, the tax administration conducted about 9,876 desk audits. By 2021, that number jumped to 50,048. Now, according to the latest 2024 activity report, the volume has reached 60,831 cases. This represents a growth of over 500 percent in just a few years. It is quite clear that the administration has successfully built a high-tech system capable of processing a vast amount of data very quickly.

Figure 2 : Growth of Automated Desk Audits from 2017 to 2024



Source: Adapted from DGI Report 2022 & 2024

V.2. The Shift Toward Individuals and Professionals

An interesting result we find is the change in who the tax office is targeting. In the past, most audits were focused on large companies. However, with the new automated tools, it is now much easier for the state to monitor individuals. If we compare the 2023 data with the 2024 results, we can see a major shift. The share of field audits for individual professionals jumped from 19 percent to 47 percent in just one year. For desk audits, individuals and professional taxpayers now make up 55 percent of all cases.

This confirms our idea of a visibility trap. If a small professional uses a bank account and online portals, they are now much more visible to the digital system. Meanwhile, we can see that the large informal sector remains untouched by these audits because they do not leave digital traces for the algorithms to find.

Table 2: Change in Audit Targeting by Category (Field Audits)

Category	Share in 2023	Share in 2024	Percentage Point Change
Companies	81%	53%	-28%
Individuals	19%	47%	+28%

Source: DGI Activity Report 2024

V.3. The Impact of Voluntary Tax Compliance

The results of the 2024 voluntary regularization operation provide a striking contrast to forced audits. This initiative acted as some sort of a bridge of trust allowing the state to capture unmonitored assets that algorithms could not reach (DGI, 2024). Citizens voluntarily declared over 128.6 billion dirhams in assets, which directly generated 6.4 billion dirhams in revenue for the state (DGI, 2024).

This operation exceeded initial forecasts and demonstrated that even as the digital machine works harder to find people, a policy based on trust and a fresh start is often more effective at bringing the unmonitored economy into the light (DGI, 2024). This empirical evidence suggests that the trust gap paradox can be solved if the administration moves from a model of surveillance toward one of partnership (Belahouaoui, 2024).

Table3: Results of the 2024 Voluntary Compliance Initiative

Metric	Result in 2024
Total Assets Declared	128.6 Billion MAD
Direct Revenue Collected	6.4 Billion MAD
Success Level	Exceeded initial forecasts

Source: DGI Activity Report 2024

In summary, the results show a system that is technically strong but still faces a human barrier. We can see that automated monitoring is frequently hitting the same visible population, while voluntary compliance measures are the only ones successfully reaching into the unmonitored areas of the economy. This sets the stage for our discussion on how to build a more balanced and fair digital state.

VI. Discussion: Solving the Challenge

The empirical results indicate that Morocco's transition toward a digital tax state has reached a critical juncture. While the technical capacity to monitor taxpayers has expanded rapidly, the institutional and social trust required to support this infrastructure has not developed at the same pace. This misalignment, defined as the digital institutional gap, necessitates a strategic shift toward the human and organizational dimensions of the tax system.

VI.1.Reducing the Legal and Human Lag

The current system produces a high volume of data, with over 60,000 automated audits processed in 2024 alone. However, increased data density does not inherently equate to administrative efficiency. If staff training and legal frameworks are not updated to synchronize with these technological advancements, the system becomes prone to errors and bureaucratic rigidity.

We suggest that the administration should prioritize training agents in data ethics, communication, and digital literacy rather than focusing solely on software operation. Bridging this gap ensures that technology serves to enhance human decision-making rather than replacing it, preventing the "surveillance" feel that currently alienates many taxpayers.

VI.2.Moving Toward Transparent and Explainable Systems

A primary hurdle to institutional trust is the perceived opacity of the automated selection process. When an algorithm selects a taxpayer for an audit, the lack of clear criteria often leads to a feeling of being targeted at random. In line with global trends where AI usage in tax administrations has risen to 69%, the Moroccan DGI must move toward more transparent and explainable systems (OECD, 2025).

Applying the **Slippery Slope Framework**, we argue that high digital power (monitoring) without transparency creates a "coercive" climate that encourages evasion (Erich Kirchler, 2008).

By publishing clear standards and explaining the criteria used to flag accounts in simple language, the administration can increase perceived fairness. If citizens understand the logic behind the system, they are more likely to move from a state of enforced compliance to one of voluntary cooperation, reducing the incentive for "strategic invisibility".

VI.3. Linking Digital Participation to Social Value

The massive success of the 2024 voluntary compliance initiative, which saw 128.6 billion dirhams declared, demonstrates that Moroccan taxpayers respond more effectively to positive incentives than to surveillance alone. This suggests that the state should leverage its digital platforms to offer integrated services rather than focusing exclusively on collection.

For example, linking a digital tax ID to tangible benefits such as easier access to health insurance, business loans, or simplified administrative approvals can eliminate the rational motivation for *digital immunity*. This transition from an enforcement-centric model to a service-oriented one is essential for inclusive growth, as it creates a pull factor for the informal sector to enter the light.

Table 4: Strategic Solutions for the 2030 Roadmap

Identified Challenge	Proposed Strategic Action	Expected Human Outcome
High volume of automated audits	Increase staff training in data literacy	Faster and more accurate file resolution
Fear of automated selection	Publish transparency standards for algorithms	Increased perceived fairness and trust
Strategic invisibility in informal sector	Link digital tax IDs to social benefits	Natural movement toward formalization
Lack of data privacy trust	Create a Digital Taxpayer Rights Charter	Improved security and social contract

Source: The Authors

VI.4. Rebuilding the Social Contract

Digitalization is merely a tool; the core strength of a tax system resides in the trust between the citizens and the state. The 2024 regularization operation proves that partnership yields higher dividends than pressure, capturing 6.4 billion dirhams through trust rather than force.

Therefore, the Moroccan 2030 roadmap should prioritize soft resources, such as clear, simplified laws, data privacy protection, and mutual respect. By solving the trust gap, the tax system can be transformed from a (Kirchler, 2010) (Katharina Gangl, 2015) (Siamand Hesami, 2024) (Raga Hudori, 2020) (Bharosa, 2022) source of anxiety into a shared platform for national development, successfully bringing the entire economy together under one fair, modern, and digital roof.

VII. Conclusion

The findings of this research highlight that Morocco has successfully established a high-tech digital tax infrastructure, yet it remains ensnared in a significant digital institutional gap. While the General Tax Directorate has demonstrated an impressive capacity for technical adaptation, evidenced by the 515% surge in automated desk audits since 2017, the corresponding levels of institutional trust have not evolved at the same velocity. This misalignment has birthed the trust gap paradox. This situation occurs where the deployment of advanced monitoring tools triggers a defensive digital immunity within the informal sector. In this environment, actors deliberately retreat into analog shadows to remain invisible to algorithms, thereby maintaining an informal economy that represents approximately 10.9% of national wealth.

Our analysis of the 2024 data leads to the conclusion that this paradox is not an insurmountable failure of the system, but rather a call for a strategic pivot. The unprecedented success of the 2024 voluntary declaration operation, which secured 6.4 billion dirhams in direct revenue, serves as definitive proof that a bridge of trust is more economically potent than the pressure of surveillance alone. It demonstrates that when the path to the formal economy is perceived as fair, transparent, and safe, citizens are willing to emerge from the shadows and contribute to the national social contract.

Looking toward the 2030 horizon, the primary challenge for the Moroccan administration is to transition from a model of data driven enforcement to one of data driven partnership. This requires a deliberate investment in soft resources, prioritizing taxpayer

rights, data privacy, and the simplification of legal frameworks to ensure they are accessible to all. While the 60,831 digital audits performed in 2024 confirm that the technical machine is operational, the lo (Tanzi, 2018) (Junquera-Varela, et al., 2017) (Zolt, 2008) (Alm, 2019) (Canh Phuc Nguyen, 2023)ng-term sustainability of the tax system depends on its ability to foster mutual respect rather than technological anxiety. By synchronizing technological power with institutional legitimacy, Morocco can bridge the current divide and create a truly inclusive, modern, and digital state where every citizen feels valued as a contributor to the country development.

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